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**Baton Rouge Crisis
Intervention Center, Inc.
Baton Rouge, Louisiana
December 31, 2000**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-22-01

Table of Contents

Independent Auditor's Report	Page 3
Financial Statements	
Statements of Assets, Liabilities and Net Assets - Modified Cash Basis	Page 5
Statements of Revenue and Expenses - Modified Cash Basis	Page 6
Statements of Changes in Net Assets - Modified Cash Basis	Page 8
Notes to Financial Statements	Page 9
Report on Compliance and on internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	Page 13
Schedule of Findings and Questioned Costs	Page 15

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April 4, 2001

Independent Auditor's Report

The Officers and Board of Directors
Baton Rouge Crisis Intervention Center, Inc.
Baton Rouge, Louisiana

Gentlemen:

We have audited the accompanying statements of assets, liabilities, and net assets - modified cash basis of the

**Baton Rouge Crisis Intervention Center, Inc.
Baton Rouge, Louisiana**

as of December 31, 2000 and December 31, 1999, and the related statements of revenue and expenses - modified cash basis and changes in net assets - modified cash basis, for the years then ended. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1, the Center's policy is to prepare its financial statements on the basis of modified cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets - modified cash basis of the Baton Rouge Crisis Intervention Center, Inc., as of December 31, 2000 and December 31, 1999, and its revenue and expenses and changes in net assets for the years then ended, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 4, 2001, on our consideration of the Baton Rouge Crisis Intervention Center Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Yours truly,

Hawthorn, Waymouth & Carroll, R.L.P.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Assets, Liabilities and Net Assets - Modified Cash Basis
December 31, 2000 and December 31, 1999

A s s e t s

	<u>2000</u>	<u>1999</u>
Current Assets		
Cash and cash equivalents	\$70,382	\$106,089
Property and equipment	47,285	46,302
Accumulated depreciation	<u>(26,768)</u>	<u>(20,041)</u>
	<u>20,517</u>	<u>26,261</u>
 <u>Total assets</u>	 <u>90,899</u>	 <u>132,350</u>

Liabilities and Net Assets

Current Liabilities		
Payroll tax withholdings payable	<u>\$949</u>	<u>\$973</u>
Net Assets		
Unrestricted	79,173	91,877
Temporarily restricted	<u>10,777</u>	<u>39,500</u>
	<u>89,950</u>	<u>131,377</u>
 <u>Total liabilities and net assets</u>	 <u>90,899</u>	 <u>132,350</u>

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Revenue and Expenses - Modified Cash Basis
Years Ended December 31, 2000 and December 31, 1999

	2000			1999		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue						
State contract	\$112,356		\$112,356	\$112,357		\$112,357
LSU contract	109,982		109,982	109,218		109,218
United Way	173,800		173,800	169,057		169,057
United Way Information Line	89,469		89,469	22,598		22,598
Crisis Center Foundation Operating and Program Grant	42,000	\$2,500	44,500	34,500		34,500
Reimbursement	9,203		9,203	11,548		11,548
Contributions	7,050		7,050	8,855		8,855
Other income	307		307	4,523		4,523
Pennington Grant				29,000	\$39,500	68,500
Other grants	8,121		8,121	7,189		7,189
Membership fees	750		750	1,275		1,275
Interest income	1,690		1,690	2,336		2,336
Program service fees	28,977		28,977	3,088		3,088
Net assets released from restrictions in satisfaction of program restrictions	<u>31,223</u>	<u>(31,223)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>Total revenue</u>	<u>614,928</u>	<u>(28,723)</u>	<u>586,205</u>	<u>515,544</u>	<u>39,500</u>	<u>555,044</u>

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Revenue and Expenses - Modified Cash Basis
Years Ended December 31, 2000 and December 31, 1999

	2000			1999		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Expenses						
Salaries and wages	\$365,007		\$365,007	\$305,085		\$305,085
Social Security tax	27,941		27,941	23,338		23,338
Retirement contribution	8,899		8,899			
Worker's Compensation	3,768		3,768	2,307		2,307
Unemployment expense	41		41	203		203
Hospitalization	9,383		9,383	6,754		6,754
Life insurance	4,661		4,661	4,061		4,061
Travel and conference	6,319		6,319	8,173		8,173
Rent	31,800		31,800	31,800		31,800
Utilities and building maintenance	22,614		22,614	15,658		15,658
Office supplies	4,731		4,731	2,982		2,982
Postage	4,697		4,697	3,784		3,784
Equipment rental/maintenance	8,540		8,540	3,022		3,022
Equipment purchases	5,644		5,644	4,957		4,957
Insurance and bonding	2,063		2,063	2,031		2,031
Marketing	8,290		8,290	6,636		6,636
Telephone	24,296		24,296	24,050		24,050
Professional memberships	4,003		4,003	1,660		1,660
Publication and printing	8,377		8,377	7,665		7,665
Awards and annual meeting	4,527		4,527	4,944		4,944
Professional fees	3,991		3,991	2,500		2,500
Contractual services	12,659		12,659	3,753		3,753
Depreciation expense	8,246		8,246	12,821		12,821
Miscellaneous	4,084		4,084	10,700		10,700
LOSS Program expense	43,051		43,051	20,590		20,590
Information line program expense				13,695		13,695
Total expenses	627,632		627,632	523,169		523,169
Revenue Over (Under) Expenses	<u>(12,704)</u>	<u>(\$28,723)</u>	<u>(41,427)</u>	<u>(7,625)</u>	<u>\$39,500</u>	<u>31,875</u>

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.
Statements of Changes In Net Assets - Modified Cash Basis
Years Ended December 31, 2000 and December 31, 1999

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Balance, December 31, 1998	\$99,502		\$99,502
Revenue over (under) expenses	<u>(7,625)</u>	<u>\$39,500</u>	<u>31,875</u>
Balance, December 31, 1999	91,877	39,500	131,377
Revenue over (under) expenses	<u>(12,704)</u>	<u>(28,723)</u>	<u>(41,427)</u>
Balance, December 31, 2000	<u>79,173</u>	<u>10,777</u>	<u>89,950</u>

The accompanying notes are an integral part of these statements.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 2000

Note 1-Significant Accounting Policies

A. Background

The Baton Rouge Crisis Intervention Center, Inc. (the Center) was incorporated December 11, 1974. The main Center program is "The Phone", which is a 24 hour crisis intervention service provided by telephone contact. Callers may also be directed to other Center programs such as Suicide Outreach, Survivors of Suicide, or the Children's Bereavement Group. The Center also provides assessments, consultations, education and training for many crisis situations. The Center operates the Infoline, a referral service sponsored by the United Way. The major sources of funding are from United Way, and contracts with the State of Louisiana and Louisiana State University. Loss of any of these funding sources could adversely affect the Center's operating results.

B. Basis of Accounting

The records of the Center are maintained on the modified cash basis of accounting and the accompanying statements have been prepared on that basis. Except for depreciation, all transactions are recognized as either revenue or expenses. Noncash transactions except depreciation are not recognized. The modified cash basis differs from generally accepted accounting principles primarily because certain revenues are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

C. Cash and Cash Equivalents

The Center considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

D. Donations

Cash donations are recognized when received; no recognition is given in the financial statements to pledges or promises until the actual receipt of funds.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 2000

Note 1-Significant Accounting Policies (Continued)

E. Contributed Services

Many individuals volunteer their time to help the Center with its activities. During the year ended December 31, 2000, the Center received approximately 7,560 volunteer hours that have not been recorded in the statement of revenue, expense and changes in net assets.

F. Property and Equipment

Property and equipment is recorded at cost and depreciated using the straight-line method of depreciation over their useful lives.

G. Tax Status

The Center is exempt from federal income and unemployment taxes under section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation.

H. Use of Estimates

The preparation of financial statements in conformity with modified cash basis accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

I. Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by the Center has been limited by donors to a specific time period or purpose. Permanently restricted net assets have been restricted by donors to be maintained by the Center in perpetuity. The Center does not have any permanently restricted net assets.

J. Advertising

Advertising costs are expensed when paid.

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 2000

Note 2-Leases

In January, 1992, the Center leased space located at 4837 Revere Drive from the Crisis Center Foundation for \$2,650 per month under a three year operating lease. The lease contains three automatic options to renew for five years each. The second five year renewal option was approved and expires January 16, 2005. Lease expense for the fiscal years ending December 31, 2000 and December 31, 1999, was \$31,800 for each year.

In November, 1999, the Center entered into a five year operating lease payable in monthly installments of \$502 for Infoline equipment. Lease expense for 2000 was \$6,457. There was no lease expense for 1999.

In December, 1999, the Center entered into a three year operating lease payable in monthly installments of \$422 for Infoline equipment. Lease expense for 2000 and 1999 was \$5,067 and \$422, respectively.

In October, 2000, the Center leased space located at 3060 Valley Creek Drive, Suite D, from the Louisiana Assessor's Association for \$1,500 monthly under a three month operating lease. The lease contains two renewal options for one year each. Lease expense for 2000 was \$4,500.

Minimum lease payments due for the years remaining on the leases are as follows:

2001	\$60,890
2002	42,467
2003	37,823
2004	37,321

Note 3-Temporarily Restricted Net Assets

Temporarily restricted net assets are restricted as follows:

	<u>2000</u>	<u>1999</u>
Pennington Grant for Loss Program	\$8,277	\$39,500
Foundation scholarships for ASIST training	<u>2,500</u>	<u> </u>
	<u>10,777</u>	<u>39,500</u>

Baton Rouge Crisis Intervention Center, Inc.
Notes to Financial Statements
December 31, 2000

Note 4-Related Party Transactions

The Crisis Center Foundation is a separate nonprofit 501(c)3 organization formed to provide support for the Center and the local community. The Foundation leases its land and building to the Center as described in Note 2. The Center incurs certain expenses related to building repairs and maintenance that are reimbursed by the Foundation. Reimbursements for 2000 and 1999 were \$9,203 and \$11,548, respectively.

The Crisis Center Foundation also contributed an operating and program grant to the Center of \$44,500 in 2000 and \$34,500 in 1999. The Foundation's contribution of this grant is not guaranteed.

Note 5-Pension Plan

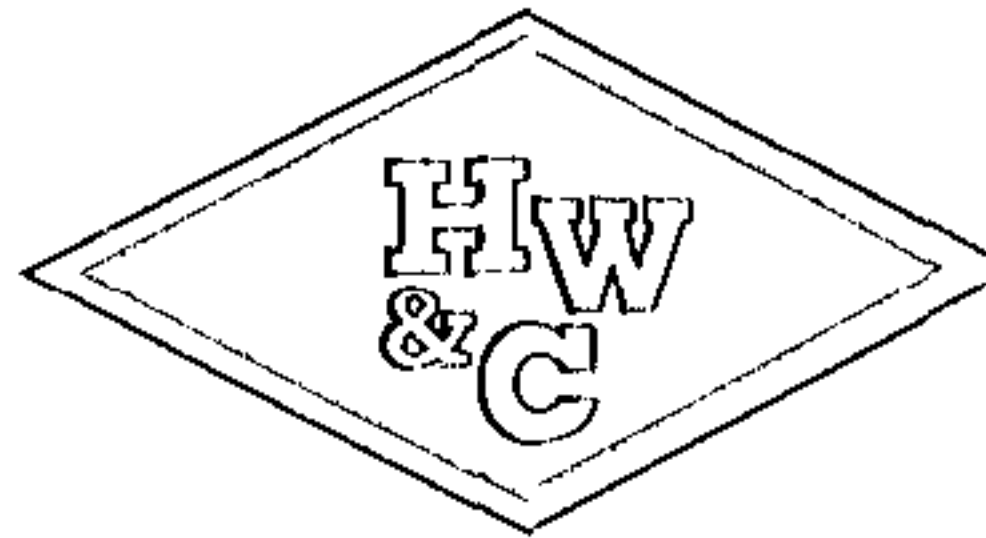
The Center has a 403(b) defined contribution plan. Contributions are matched at 3% of employee salaries. During 2000, contributions to the plan were \$8,899. The Center made no contributions to the plan during 1999.

Note 6-Concentrations of Credit Risk

At various times during the year, cash and cash equivalents on deposit with one banking institution exceeded the \$100,000 insured by the Federal Deposit Insurance Corporation. Management monitors the financial condition of the institution on a regular basis, along with its balances in cash and cash equivalents, to minimize potential risk.

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April 4, 2001

**Report on Compliance and on Internal Control over Financial
Reporting based on an Audit of Financial Statements
Performed In Accordance With Government Auditing Standards**

The Officers and Board of Directors
Baton Rouge Crisis Intervention Center, Inc.
Baton Rouge, Louisiana

Officers and Members of the Board:

We have audited the financial statements of the Baton Rouge Crisis Intervention Center, Inc. as of and for the year ended December 31, 2000, and have issued our report thereon dated April 4, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Baton Rouge Crisis Intervention Center, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Baton Rouge Crisis Intervention Center, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Baton Rouge Crisis Intervention Center, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2000-1 and 2000-2.

This report is intended solely for the information and use of the Board of Directors, management, the Louisiana Legislative Auditor, United Way, State of Louisiana Department of Health and Hospitals and Louisiana State University and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,
Hawthorn, Weymouth & Carroll, L.L.P.

Baton Rouge Crisis Intervention Center, Inc.
Schedule of Findings and Questioned Costs
December 31, 2000

Findings - Financial Statement Audit

2000-1 Deferral of Wages Under 403B Plan

Condition

Employees are allowed to defer wages under the 403B plan prior to eligibility.

Recommendation

We recommend employees only be allowed to defer once they reach eligibility. Deferrals should be reviewed with the plan administrator to determine corrective action that should be taken.

Management's Response

Original pension plan document was written in 1993 and had not been updated to reflect the new 1997 IRS rulings allowing for immediate eligibility participation.

2000-2 Employee Matching

Condition

We noted that an employer matching contribution was calculated on expected salary for an employee, and the employee subsequently terminated employment resulting in an overpayment of matching funds.

Recommendation

We recommend matching contributions be calculated as wages are earned under the plan.

Management's Response

All matching contributions will be paid as earned on a monthly basis.